(14-P)

G. R. S. 58]

Previous references.

File No. 159-14

1914-15

Serial Nos. 6

(SR)

Later references.

SR. E-17/42-15
SR. E-17/68 of 15
Agt. 32. 29-12.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 6

Part B for August, 1915.

SUBJECT.

Mentioning the items of Excise Revenue on which Railway Cess is to be levied.

SR:6. To The Excise Comr. in Mysore.
" Comptroller to Govt.
" Deputy Commissioners of Districts
" Presidents of District Boards.

No. SR. 994-1011 Dt/28th August, 1915.

Mentions the items of Excise Revenue on which Railway Cess is to be levied.

GPB—10,000—23-3-15

S. Siddhappa,
Dt/25/9/1915.

G. R. S. 11] 1914-5

GENERAL AND REVENUE SECRETARIAT.

(S. R)

NOTES.

File No. 159-14

FILE HEADING.

Levy of railway cess on Excise revenue

From

No. Dated Received

Diary No. | Enclos. Spare Copies. | Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

NOTES—First Sheet.

GPB—20,000-8-8-14

(4

Hms 125-15

G. R. S. 12]

General and Revenue Secretariat.

S/R File No. 159 of 1914

Serial No.

With reference to what the Excise Comr said the other day about the levy of Railway Cos on certain items of Excise Revenue, I should be glad if the Govt Secy Financial Branch will take the question through Revenue and a reply which I will draft if necessary

[illegible]

Asst Secy S/R

30/7/15

NOTE—Contn. sheet.

GPB—25,000—30-4-15.

130

7.lu 125 Y 15

B.r II No. U

I have already sent you a note about this [illegible] 3.8.15

D. O. 47 OFFICE OF THE EXCISE COMMISSIONER IN MYSORE,

Camp Hibburhalli ~~Bangalore,~~ dated 30.7.1915
2.8.15

My dear Jyageraja Iyer.

You will recollect that when I spoke to you in the matter at Bangalore on the 26th instant you wished me to write to you officially about it and I do so now. The terms of even the latest G. O. cited, No. H 3,86-95 SR 159. 14. 2.

1.22.7.15 are not very
clear in the House. That there
are not explicit and it
seems to me that if a
notice G.O. could early issue
exactly
specifying the items of Excise
revenue on which the special
railway cess is to be levied,
would give us the chance
for any objection within it instead
of further delay or correspondence.
Will you kindly see your way to

do this now?

From the administrative point of view the above suggestion, if given effect to, will set the matter right but as regards the financial - or rather the account - side of it, something more will require to be done. But I mean to have a talk over this with Mr Chakravarti as a preliminary step and after this contingency has happened, I shall, if necessary, address you in the matter once again

R. S. 12]

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Z + Y.

1) The terms of the notfn of the 9th Nov 1914 and Regns of 1914 authorising the levy of a railway cess of 6 pies in a rupee on all items of revenue on which local cess is now levied and the same is to be recovered in the same manner as local cess. Since Nov 1907 there has been no separate levy of local cess on items of excise revenue, the adjustment being effected once a quarter by the Comptroller. The effect of the GOs of the 21st Nov 1907 and 14th Dec 1906 is to simplify the accounts and local cess is merged in the items on which the cess is ordered to be levied.

W

X + W.

2) The items of excise revenue from which the deduction is made at present are the following:-

1. Toddy { Tree tax, Shop rental + Tree rent
2. Arrack - duty
3. Ganja & Mhowra } - do.
4. Beer - do.

Thus it is seen that the levy of local cess on all the four heads is mainly on duty, except in the case of shop rental & tree rent relating to toddy. Even here though according to the GO of 15th June 1907 a separate levy on toddy shop rental was abolished, the adjustment of 1/17th of this item has

Yb

NOTE—Contn. sheet.

GPB—20,000—30-6-15

Serial No.

been specially authorised in the same order to the prejudice of excise revenue and in favour of local funds.

Paper under disposal

3) The Excise Comm^r in his D.O. letter of the 2nd August 1915 refers to two points, viz, a G.O. to issue specifying exactly the items of excise revenue on which railway cess is to be levied and the financial or account side to be taken up later on for purposes of adjustment. On the first point the Office considers that there is a necessity for a fresh G.O. and the 2nd point is referred to incidentally.

Point 1. According to the strict terms of the G.O. of 9th Nov^r 1914 the railway cess has to be levied "in the same manner as local cess". As there is no separate levy at present, it is perhaps too technical to say that adjustment in the manner laid down would be difficult. But there can be no difficulty in a separate levy of railway cess on those items of excise revenue from which 1/17th is deducted for local cess. These items are given in detail in the printed Statement of the Comptroller's Office. There is

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Which?

V

NOTE—Contn. sheet.

GPB—20,000—30-6-15

G. R. S. 12]

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Therefore no difficulty in specifying the same.

Point 2. As regards the account side, it is subd that the railway cess has to be included in the departmental demand as an additional item and the necessary book adjustment will have to be made in the Comptroller's office. But it is suggested that it would facilitate smooth working if definite amounts are mentioned for the Districts concerned. In some cases the rates will have to be fixed rather arbitrarily. The rates suggested by this Office for consideration are as follows:-

Toddy 1. Shop rental + 6 pies or 3 pies in this respect as the case may be.

2. Tree tax - The two chief items to be considered are Palm & Cocoanut trees. The rates on these will be one anna or half an anna in the former case & one anna six pies and nine pies in the latter.

sale VSM
Flag R

3. Tree rent. A uniform rate

NOTE—Contn. sheet.

GPB—20,000—30-6-15

G. R. S. 12]

General and Revenue Secretariat. | 58 File No. 159 of 1914.

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	of 4 annas 3 pies is levied on each tree. The sum will have to be fixed at 4 as 5 pies and 4 as 4 pies, in localities where 6 pies in the rupee and 3 pies in the rupee have to be levied, respectively.
R	Arrack. A duty of Rs 5-4-0 on every gallon is at present levied. The rates will have to be raised to Rs 5-6-7 & Rs 5-5-3.
R	Ganja. The duty is at present is Rs 12-8-0. It may be raised to Rs 12-14-3 and Rs 12-12-2 as the case may be.
R	Majum. Duty Re 1-8-0 to be raised to Re 1-8-9 or Re 1-8-8 as the case may be. [This drug is only popular in Mysore & Kolar Dts.].
	Beer duty is 2 annas 1½ pie per gallon. This may have to be raised to 2 as 2½ pie & 2 as 2 pie, respectively.
	From the points noted above, it is a question for consideration whether there is a necessity to issue a modified G.O. as contemplated by the Excise Commissioner. For the sake of facility of collection and working in the Taluk Office will not much trouble perhaps or difficulty, revised rates will have to be notified by the Excise Comm^r for the

NOTE—Contn. sheet.

GPB—20,000—30-6-15.

G. R. S. 12]

General and Revenue Secretariat.

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localities in which different rate of railway cess is levied.

Subs for orders.

4/8/15

It is Easy to Enumerate the items from which ½ is now transferred to local cess & on which the Extra levy would now be imposed. As required by the Excise Comr a draft order giving out in detail the items on which the Extra impost would be levied will be put up.

The Railway cess will have to be levied, for the present at least, as a distinct item, though this procedure may involve some Extra work and a departure from the rule laid down in 1907.

If approved the draft order may be sent with Excise Comr for opinion or suggestions before being finally issued. It appears to me that the proposed draft will set at rest the 'technical' difficulty felt by him.

Revised

5 Forwarded and approved by the Excise Commr in Mysore for favour

NOTE—Contn. sheet.

GPB—20,000—30-6-15

G. R. S. 12]

General and Revenue Secretariat. | GR File No. 159 of 1914

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11

18/9/15

Re Jamin regarding the draft Govt order explanatory of the previous order

The account side of the matter may also be duly considered

Recd

9/8/15

H.D. 24 2 9/15 H.

Contn to collections & other papers

6. Recd Comptroller H. S. 15. Rec.

The draft order now proposed to be issued vide I think meet the requirements of the case. From the office notes it appears as if the matter has all along been quite a clear one and no difficulty in the application of the previous G.Os in the matter was evident. To this I may be permitted to observe that since the G.O of 1907 this department has not been cognizant of the exact manner in which the assignment of accounts has been made in the Comptroller's office, much less the items on which local cess has been calculated. This information was perhaps, within the cognizance of the Secretariat, to which therefore, the situation was all along clear.

7. I have examined and had an informal talk with Mr. J. S. Chakravarti as regards the manner in which this new levy Railway cess-

NOTE—Contn. sheet.

GPB—20,000—30-6-15

7(misc 125-15.

(9)

G. R. S. 12]

General and Revenue Secretariat. | SR File No. 159 of 1916

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is the shown in the Excise Accounts of the Mice which concerned in future and if I have not misunderstood him my proposal about it has his full approval. It is this the Railway Cess will be calculated at the rates sanctioned, and merged in the demand under the heads here specified, and collection made accordingly. It will not be shown as a separate item in any of the departmental accounts. The necessary adjustment of account will be made in the Comptroller's office subsequently by debit to Excise & credit to Local Funds under a specific head, so that it may be easily marked for the purpose intended. This in my opinion, is an arrangement which will be advantageous both to the Accounts as well as to the Administrative departments concerned // for his courtesy in referring this little issue at this stage.

I am obliged to the Rev. Secy.

P. Raghavendrarao

Bangalore 16.8.16.

Submitted for orders.

16/8/16 The arrangement which the Excise Comr considers will meet the requirements of the case may perhaps be approved with the addition that the Excise Comr will in consultation with the Comptr settle the manner in which the collection & adjustment of the R.T. cess

NOTE—Contn. sheet.

GPB—20,000—30-6-15

(10)

C. R. S. 12]

General and Revenue Secretariat. | SR File No. 159 of 1914

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	~~may~~ is to be effected.
	Revised) 2078
	9) Re draft may be
	altd
	2nd member
	10 draft approved by the 2nd member
915	25/8/14
	11. Issue ordered
	25/8/15
	6 To the Excise Commr., Comp. from the Excise Commrs of Districts & the Secretaries of District Boards.
	no. JL-994-10 11 & 28-8-15
	Mentions the items of Excise Revenue on which Railway Cess is to be levied.

NOTE—Contn. sheet.

GPB—20,000—30-6-15

✓ 2 Dy Offr.

of Excise Revenue mentions the items on which Railway cess is to be levied.

G.R.S. 28]

File No. 159-14
Serial No. 6

*Diary No. of letter replied to*_____

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.
(S R .)

READ ~~above~~

G.O. No. H 386-9/S.R.159-14-4 dt. 22/7/15 defining the manner in which railway cess on items of excise revenue should be collected in districts where its levy has been ordered

, *the* 2 191 .

Date of issue 28-8-15

Signed by W Shamanna

ORDER THEREON.—No. H 994-1011 dt. 28 August 15

To clear up certain doubts which seem to have arisen in the practical application of the G.O. read above, Govt. are pleased to direct that in such cases railway cess

over.

SUBJECT.

GPB—50,000—1-12-12

should be levied as a distinct and additional impost at the rates prescribed for particular districts on the following items of excise revenue:-

Kind.	Items.
Toddy, ...	{ Free tax Free rent & Shop Rental
Arrack, Ganja & Majum, & Beer	Duty.

2 The Excise Comr will in consultation with the Comptr settle the manner in which the Railway cess shall be collected & adjusted in accounts.

Rev Secy to Govt. Dy. 27/8/15 Print.

W. 25

by. 1/6.815

To the Excise Commr in Mysore,
the Comptroller to Govt
the Dy Commr of Dls
& the Presidents of Dt Boards.

by. 5-9
18/15